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4 March 2002

Division of International Corporate Finance
 Securities and Exchange Commission
 Judiciary Plaza
 450 Fifth Street, N.W.
 Washington, D.C. 20549
 United States of America

SEC File No: 82-4632

SUPPL



Dear Sirs

RULE 12g3-2(b)

We refer to the above-reference exemption pursuant to Rule 12g3-2(b) (the "Rule") of the Securities Exchange Act of 1934, as amended (the "Act") granted previously to Wing Tai Holdings Limited (the "Company"). We hereby transmit to you, in accordance with the provisions of Rule 12g3-2(b)(4) of the Act, a copy of Form 24 dated 4 March 2002 and filed with the Registrar of Companies, Singapore.

As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Securities and Exchange Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act. Please contact the undersigned in connection with any of the points discussed in this letter.

Yours faithfully
 For and on behalf of
 WING TAI HOLDINGS LIMITED

Woo Kah Wai
 Company Secretary

PROCESSED

APR 10 2002

THOMSON
FINANCIAL

Enc.